

House Bill 846

By: Representatives Benfield of the 85th, Watson of the 91st, Mitchell of the 88th, Stephenson of the 92nd, Mosby of the 90th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from DeKalb County ad valorem taxes for county
2 purposes for the full value of the homestead for residents of that county who are disabled or
3 are 62 years of age or over and whose household gross income does not exceed \$25,000.00;
4 to provide for definitions; to specify the terms and conditions of the exemption and the
5 procedures relating thereto; to provide for applicability; to provide for the specific repeal of
6 a certain prior homestead exemption; to provide for a referendum, effective dates, and
7 automatic repeal; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 (a) As used in this Act, the term:

11 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
12 purposes levied by, for, or on behalf of DeKalb County, except for ad valorem taxes to
13 pay interest on and to retire county bonded indebtedness.

14 (2) "Disabled person" means a person who has been certified by a licensed physician as
15 mentally or physically incapacitated to the extent that such person is unable to be
16 gainfully employed and that such disability is likely to be permanent.

17 (3) "Gross income" means the total annual gross income of a senior citizen or disabled
18 person derived from any and all sources together with the total annual gross income of
19 the spouse and all members of the family who reside at the homestead regardless of
20 whether such income is subject to state and federal taxes, and shall include without being
21 limited to all income received as retirement, survivor or disability benefits under the
22 federal Social Security Act or under any other public or private retirement, or disability
23 or pension system.

24 (4) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
25 the O.C.G.A., as amended.

(5) "Senior citizen" means a person who is 62 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.

(b) Each resident of DeKalb County who is a senior citizen or disabled person is granted an exemption on that person's homestead from all DeKalb County ad valorem taxes for county purposes for the full value of that homestead. The exemption under this subsection shall only be granted if that person's gross income does not exceed \$25,000.00 for the immediately preceding year.

(c) For taxable years beginning on or after January 1, 2008, the amount of such income qualification as specified in subsection (b) of this section shall be adjusted annually by the tax commissioner of DeKalb County in a percentage amount equal to the most recently available federal Social Security Cost of Living Adjustment percentage.

(d) In order to qualify for the exemption provided for in this Act, the person claiming such exemption shall make an application with the tax commissioner of DeKalb County. The tax commissioner or the designee thereof shall provide application forms for the exemption granted by this Act and shall require such information as may be necessary to determine the initial and continuing eligibility of the owner for the exemption. No person shall receive the benefits of the exemption provided for in this Act without giving proof of age, amount of income, and if disabled, a certification of disability, and if such person owns a motor vehicle, no exemption shall be granted unless the motor vehicle has been returned as provided in Code Section 48-5-444 of the O.C.G.A.

(e) The exemption shall be claimed and returned in the same manner and time as other homestead exemptions as provided in Code Section 48-5-50.1 of the O.C.G.A., and shall be automatically renewed from year to year as long as the owner occupies the homestead and remains qualified according to the requirements as set forth in this Act. It shall be the duty of any person granted the homestead exemption under this Act to notify the tax commissioner of DeKalb County or the designee thereof in the event that person becomes ineligible for any reason for that exemption. The failure of a person to timely apply for the exemption shall constitute a waiver on the part of that person to make application for such exemption for that year.

(f) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county or independent school district ad valorem taxes for educational purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption granted by this Act shall be in lieu of and not in addition to any other homestead exemption applicable to DeKalb County ad valorem taxes for county purposes.

(g) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2007.

(h) An Act to provide that each resident of DeKalb County who is 65 years of age or over or disabled and whose net income together with the net income of the spouse and all members of the family who reside at the homestead of such resident does not exceed \$15,000.00 per annum shall be granted an exemption from all DeKalb County ad valorem taxes, except county school district taxes, in the amount of \$14,000.00 of the value of the homestead of such resident approved March 15, 1988 (Ga. L. 1988, p. 4114) is repealed in its entirety at the last moment of December 31, 2006.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of DeKalb County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of DeKalb County for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2006, state-wide general election and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of DeKalb County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which provides a homestead exemption from DeKalb County ad valorem taxes for county purposes for the full value of () NO the homestead for residents of that county who are disabled or are 62 years of age or over and whose household gross income does not exceed \$25,000.00 and which repeals an Act to provide that each resident of DeKalb County who is 65 years age or over or disabled and whose income together with the net income of the spouse and all members of the family who reside at the homestead of such resident does not exceed \$15,000.00?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2007. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by DeKalb County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 3.

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2 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
3 its approval by the Governor or upon its becoming law without such approval.

SECTION 4.

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5 All laws and parts of laws in conflict with this Act are repealed.